朝陽科技大學 095學年度第1學期教學大綱
Accounting 會計學

當期課號	1210	Course Number	1210
授課教師	楊麗文	Instructor	YANG,LEE WEN
中文課名	會計學	Course Name	Accounting
開課單位	保險金融管理系(四日)一B	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	1. 使學生具備會計簿記觀念，了解分錄、過帳、試算、調整、結帳、及決算報告之會計循環，並能閱讀財務報表，佐以重要財金時事的相關知識 2. 使學生能熟悉會計的計算並應用在其他學科上 3. 使學生具保險金融從業人員之專業態度 4. 可做爲學生未來進修之基礎	Objectives	1. Enabling students to have basic ideas of accounting and bookkeeping, understand entry, post, pilot calculation, adjustment, settlement and final account report accounting circulation and able to read financial reports along with knowledge on major current evens on finance. 2. Enabling students to be familiar with calculation in accounting to be applied in other subjects. 3. Enabling students t to have professional attitudes of personnel in insurance and finance industry. 4. Serving as students' foundation of further study.
教材	會計學 杜榮瑞,薛富井,蔡彥卿, 林修威等著 faccounting principles(7/e) WEYGANDT, KIESO.KIMMEL FUNDAMENTAL ACCOUNTING PRINCIPLES BY LARSON, WILD, CHIAPPETTA McGRAW-HILL 會計學新論(3/e)林蕙真,李宗黎著初級會計學	Teaching Materials	
成績評量方式	平時成績佔40% 期中考成績佔30% 期末考成績佔30%	Grading	ATTENDANCE & HOMEWORK 40% MISTERM EXAM 30% FINAL EXAM 30%
教師網頁	_		
教學內容	第一章會計在商業上的應用 第二章交易的記錄與分析 第三章調整分錄與編製財務報表 第四章會計循環完成 第五章買賣業會計 第六章存貨與銷貨成本 第七章會計資訊系統 第八章現金與內部控制	Syllabus	1 ACCOUNTING IN BUSINESS 2 ANALYZING AND RECORDING TRANSACTIONS 3 ADJUSTING ACCOUNTS AND PREPARING FINANCIAL STATEMENTS 4 COMPLETING THE ACCOUNTING CYCLE 5 ACCOUNTING FOR MERCHANDISING OPERATIONS 6 INVENTORIES AND COST OF SALES 7 ACCOUNTING INFORMATION SYSTEMS 8 CASH AND INTERNAL CONTROLS

尊重智慧財產權，請勿非法影印。